

99102003023000

Apply for relief amount for single parents

Heruntergeladen am 30.05.2025

<https://fimportal.de/xzufi-services/134/L100022>

Modul	Sachverhalt
Leistungsschlüssel	99102003023000
Leistungsbezeichnung I	Apply for relief amount for single parents
Leistungsbezeichnung II	Apply for relief amount for single parents
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Baden-Württemberg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	Einkommensteuergesetz (EStG): <ul style="list-style-type: none"> • § 24b Entlastungsbetrag für Alleinerziehende
Teaser	The tax office deducts it from the taxable income before applying the tax rate, so it remains tax-free.
Volltext	<p>The tax office deducts it from the taxable income before applying the tax rate, so it remains tax-free.</p> <p>Amount:</p> <ul style="list-style-type: none"> • eUR 4,260 for the first child • it increases by EUR 240.00 for each additional child. <p>If you are in tax class II, the tax relief amount is already included in your income tax during the year and has reduced it.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> • at the birth of a child: Birth certificate • Proof of initial education of adult children
Voraussetzungen	<ul style="list-style-type: none"> • You are a single parent. There are no other adults living in your household who contribute to the running of the household. • At least one child for whom you are entitled to child benefit or a child allowance belongs to your household and is registered with you. • You live in Germany or have your usual place of residence here. <p>The relief amount is reduced by one twelfth for each month in which the conditions were not met.</p> <p>You must have your tax class II changed if you no longer fulfil the requirements in the current year. You</p>

Modul
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can notify the tax office of the discontinuation of the requirements for tax class 2 via the application for income tax reduction and the income tax deduction features (main form attachment and tax class change attachment).

Non-marital partnerships and registered partnerships with children are not entitled to the relief amount for single parents because in these cases other adults who share the household management live in your household.

Kosten

There are no fees or other costs.

Verfahrensablauf

The relief amount for single parents has been incorporated into the income tax table for tax class II.

If you were previously in a different tax class and now fulfil the requirements for the relief amount during the year, you must apply for a change of tax class.

To do this, use the "Application for income tax reduction and for income tax deduction features". You will find the link in the notes. You will need the main form and the children's annex for the application.

You can submit the "Application for income tax reduction and income tax deduction features" including attachments to the tax office via the online portal "[My Elster](<https://www.elster.de/eportal/login/softpse>)". You must register for electronic transmission. Please note that the registration process can take up to two weeks.

The allowance/tax class 2 will then be taken into account in your ELStAM (electronic wage tax deduction characteristics).

If you do not have income tax class II, you can also apply for the relief amount for single parents in your income tax return on the child annex.

Bearbeitungsdauer
Frist

for the current calendar year: by 30 November

Modul	Sachverhalt
weiterführende Informationen	
Hinweise	[Application for income tax reduction and income tax deduction features](https://www.formulare-bfinv.de/ffw/action/invoke.do?id=034008_25)
Rechtsbehelf	<p>If you do not agree with the content and result of an administrative act (decision) issued by an authority, you can usually lodge an objection against it.</p> <p>The objection procedure is intended to help avoid legal disputes.</p>
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	